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**EVANGELINE LAW ENFORCEMENT
COUNCIL, INC.**
Lafayette, Louisiana

Financial Report

Year Ended September 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/4/05

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Conrad O. Chapman, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*

P.O. Box 82329
Lafayette, LA 70598

Phone (337) 232-4141
Fax (337) 232-8660

WEB SITE:
WWW.KCSRCPAS.COM

MEMBER OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Robert S. Carter, CPA
Allen J. LaBry, CPA
Harry J. Clostio, CPA
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA
Cheryl L. Bartley, CPA, CVA
Mandy B. Self, CPA

* A Professional Accounting Corporation

ACCOUNTANTS' REPORT

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have compiled the accompanying statement of financial position of the Evangeline Law Enforcement Council, Inc. as of September 30, 2004, and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management of the Evangeline Law Enforcement Council, Inc. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

We are not independent with respect to Evangeline Law Enforcement Council, Inc.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 17, 2004

183 South Beadle
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

FINANCIAL STATEMENTS

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Financial Position
September 30, 2004
With Comparative Totals for September 30, 2003

	<u>Operating Fund</u>	<u>Restricted Fund</u>	<u>Totals (Memorandum Only) 2004</u>	<u>2003</u>
ASSETS				
Current assets:				
Cash in bank	\$ 64,141	\$ 1,000	\$ 65,141	\$ 39,426
District dues receivable	<u>3,214</u>	<u>-</u>	<u>3,214</u>	<u>3,217</u>
Total assets	<u>\$ 67,355</u>	<u>\$ 1,000</u>	<u>\$ 68,355</u>	<u>\$ 42,643</u>
LIABILITIES AND NET ASSETS				
Current liabilities:				
Grant disbursement payable	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Compensated absences payable	<u>10,739</u>	<u>-</u>	<u>10,739</u>	<u>10,245</u>
Total liabilities	<u>10,739</u>	<u>1,000</u>	<u>11,739</u>	<u>11,245</u>
Net assets:				
Unrestricted net assets - operating	<u>56,616</u>	<u>-</u>	<u>56,616</u>	<u>31,398</u>
Total liabilities and net assets	<u>\$ 67,355</u>	<u>\$ 1,000</u>	<u>\$ 68,355</u>	<u>\$ 42,643</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Activities
Year Ended September 30, 2004
With Comparative Totals for the Year Ended September 30, 2003

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2004	2003
Public support:				
Grants from government agencies	<u>\$ -</u>	<u>\$ 118,622</u>	<u>\$ 118,622</u>	<u>\$ 87,899</u>
Revenue:				
District dues	80,488	-	80,488	42,157
Interest income	<u>97</u>	<u>-</u>	<u>97</u>	<u>228</u>
Total revenue	<u>80,585</u>	<u>-</u>	<u>80,585</u>	<u>42,385</u>
Total public support and revenue	<u>80,585</u>	<u>118,622</u>	<u>199,207</u>	<u>130,284</u>
Expenses:				
Program services -				
Block training	-	-	-	1,000
Correction training	<u>-</u>	<u>80,700</u>	<u>80,700</u>	<u>61,900</u>
Total program services	<u>-</u>	<u>80,700</u>	<u>80,700</u>	<u>62,900</u>
Supporting services -				
Management and general	<u>55,367</u>	<u>37,922</u>	<u>93,289</u>	<u>84,133</u>
Total expenses	<u>55,367</u>	<u>118,622</u>	<u>173,989</u>	<u>147,033</u>
Change in net assets	25,218	-	25,218	(16,749)
Net assets, beginning of year	<u>31,398</u>	<u>-</u>	<u>31,398</u>	<u>48,147</u>
Net assets, end of year	<u>\$ 56,616</u>	<u>\$ -</u>	<u>\$ 56,616</u>	<u>\$ 31,398</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Functional Expenses
Year Ended September 30, 2004
With Comparative Totals for the Year Ended September 30, 2003

	Program Services	Supporting Services	Total Program and Supporting Services	
			2004	2003
Salaries and related expenses	\$ -	\$ 86,063	\$ 86,063	\$ 76,128
Juvenile block training	-	-	-	1,000
Professional fees	-	2,326	2,326	2,202
Travel and tuition	80,700	1,873	82,573	62,805
Postage	-	783	783	2,081
Telephone	-	1,220	1,220	1,466
Supplies	-	794	794	632
Other costs	-	230	230	719
Total expenses	<u>\$ 80,700</u>	<u>\$ 93,289</u>	<u>\$ 173,989</u>	<u>\$147,033</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Cash Flows
Year Ended September 30, 2004
With Comparative Totals for the Year Ended September 30, 2003

	Operating	Restricted	Totals (Memorandum Only)	
	Fund	Fund	2004	2003
Operating activities:				
Change in net assets	\$ 25,218	\$ -	\$ 25,218	\$(16,749)
Adjustments to reconcile change in net assets to net cash provided by operating activities -				
Decrease in district dues receivable	3	-	3	6,462
Increase in compensated absences payable	494	-	494	4,677
Net cash provided/used by operating activities	<u>25,715</u>	<u>-</u>	<u>25,715</u>	<u>(5,610)</u>
Net increase/(decrease) in cash and cash equivalents	25,715	-	25,715	(5,610)
Cash and cash equivalents, beginning of year	<u>38,426</u>	<u>1,000</u>	<u>39,426</u>	<u>45,036</u>
Cash and cash equivalents, end of year	<u>\$ 64,141</u>	<u>\$ 1,000</u>	<u>\$ 65,141</u>	<u>\$ 39,426</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline Law Enforcement Council, Inc. (the Organization) operates as a nonprofit corporation under the laws of the State of Louisiana. The primary purpose of the Organization is to identify the problems and needs of the various law enforcement agencies in its planning area and develop a long range master plan to implement improvements through the use of resources available under the provisions of the Omnibus Crime Control and Safe Streets Act of 1968.

B. Fund Accounting

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of fund accounting are used. Accordingly, all assets, liabilities and activities are stated on the accrual basis and are accounted for in the operating and restricted funds. All funds over which the Board of Directors has discretionary control have been included in the operating fund.

C. Grants Receivable/Deferred Revenue

Grants receivable and deferred revenues in the restricted fund results from grants and other support that have been restricted by the donor for a specific purpose. Revenue in the restricted fund is recognized only to the extent that related expenses have been incurred.

D. Income Tax Status

The Organization qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

E. Statement of Cash Flows

The Organization considers all highly liquid investments with maturities of three months or less at the date of acquisition to be cash equivalents.

F. Donated Services and Materials

Donated services and materials are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total expenses.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements (Continued)

G. Vacation and Sick Leave

Vacation and sick leave are recorded as expenses of the period in which paid. Accrued unused vacation and sick leave are carried forward to succeeding fiscal years. Upon separation from service, an employee shall be paid their accrued vacation and sick leave in a lump sum up to a maximum of 300 hours. A liability of \$10,739 and \$10,245 for compensated absences has been recorded as of September 30, 2004 and 2003, respectively.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Total Columns on Financial Statements – Overview

Total columns on the Financial Statements – Overview are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations or cash flows, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Grants From Governmental Agencies

A summary of grants from governmental agencies during the years ended September 30, 2004 and 2003 follows:

<u>Restricted Fund</u>	<u>2004</u>	<u>2003</u>
Federal funds:		
Drug administration funds	\$ 36,347	\$ 23,424
Juvenile administration funds	1,575	1,575
State reimbursed funds:		
Correction training	80,700	61,900
Federal reimbursed funds:		
Block training	<u>-</u>	<u>1,000</u>
Total	<u>\$ 118,622</u>	<u>\$ 87,899</u>

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) District Fees Receivable

District fees receivable at September 30, 2004 and 2003 are as follows:

	<u>2004</u>	<u>2003</u>
District fees receivable	<u>\$ 3,214</u>	<u>\$ 3,217</u>

(4) Pending Litigation

There is no litigation pending against the Evangeline Law Enforcement Council, Inc. at September 30, 2004.